

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF NORTH CAROLINA
RALEIGH DIVISION**

ORDER

HOLMES P. HARDEN, Trustee, having objected to the claim of Internal Revenue Service designated as claim no. 7447 in the above-captioned case in the amount of \$503,770.77 and amended by claim No. 15654 and requesting that said claim be denied in full, and no response having been filed with the Court in writing after notice;

IT IS HEREBY ORDERED that the claim of Internal Revenue Service, claim #7447 is denied in full.

DATED: November 2, 2005

C. Thomas Small
A. Thomas Small
United States Bankruptcy Judge